

**ABSTRACT**

An accumulator having a heater therein and an air conditioning system using the same is disclosed, in which the accumulator includes a body having an empty space therein; an inlet tube inserted into the inside of the body through a predetermined external point, for an inflow of a refrigerant to the inside of the body; an outlet tube inserted into the inside of the body from a predetermined external point, for a discharge of the refrigerant to the outside of the body; and at least one heater provided in the inside of the body, for heating the flowing refrigerant.